



**Subject: REPORT ON BUDGET EXECUTION (SF-133)REQUIRED
UNDER OMB CIRCULAR A-34 (REV)**

5-55-00 Purpose and Applicability
5-55-10 Coverage and Due Dates of Reports
5-55-20 Submission of Reports
5-55-30 Report Format
5-55-40 Content of Report
5-55-50 Subsidiary Reports

5-55-00 PURPOSE AND APPLICABILITY

This chapter provides supplemental instructions for the preparation of the SF-133 Report on Budget Execution (Exhibit 5-55-1) as prescribed in OMB Circular A-34 (Revised), Sections 51.1 through 53.1. The SF-133 report is designed to provide OMB with current data on all open accounts, whether or not apportioned, unless otherwise specified by OMB. The instructions in this chapter are applicable to all Principal Operating Components/Agencies of HEW. Parent agencies are responsible for incorporating regional data and providing a consolidated report of the account level.

5-55-10 COVERAGE AND DUE DATES OF REPORTS

A separate report shall be prepared monthly for each open expenditure account (except deposit funds and budget clearing accounts). The reports must be submitted within 20 days after the end of each calendar month. In addition to the regular report submitted for September 30, an amended report (designated "Final Report" in the upper right hand corner) must be submitted in any case where the regular end-of-year balances reported differ from those reported to Treasury for inclusion in the annual Treasury Combined Statement (TFS-2108 Statement of Unexpended Balances of Appropriations and Funds). These final reports should be submitted as soon as possible after the submission of the TFS-2108 to Treasury but no later than November 30.

A separate report shall also be prepared for each open account transferred in from another agency or department (SF-1151 Non Expenditure Transfer). The reports shall be prepared and submitted in accordance with instructions provided by the parent account organization, including dates due. Reports on consolidated working funds will be prepared by the receiving agency according to the account symbol, disregarding limitations and parent appropriation accounts.

5-55-20 SUBMISSION OF REPORTS

1. The original copy of the SF-133 report and any subsidiary schedules or data, with pages numbered consecutively for each POC/Agency and signed by an authorized officer, should be submitted to:

Office of Management and Budget
Human Resources Program Division
Washington, D. C. 20513

2. Confirmed copies of all SF-133 reports plus an additional copy of each quarterly report should be submitted to:

The Office of the Secretary
Division of Financial Planning and Analysis
South Portal Building Room 745-D
200 Independence Ave., S.W.
Washington, D. C. 20201

3. Copies of the quarterly reports covering all accounts maintained by the Department are submitted by the Division of Financial Planning and Analysis to:

Chairman, Committee on Appropriations
House of Representatives
Washington, D. C. 20515

4. A copy of each SF-133 report covering foreign currency funds (FT accounts) should be submitted each month to:

The Department of the Treasury
Special Reports Branch
Treasury Annex
Washington, D.C. 20226

5-55-30 REPORT FORMAT

The SF-133 report is divided into three general sections:

(1) Budgetary Resources, (2) Status of Budgetary Resources; and
(3) Relation of Obligations to Outlays and Accrued Expenditures. The report is also subdivided vertically into three columns for reporting data as to year of availability.

Unexpired accounts: The data for these accounts should be reported in the first column. However, if an appropriation has more than one unexpired account, additional columns must be used to report each of these accounts separately.

Expired accounts: The data for all expired accounts (including "M" accounts) should be consolidated and reported in the second column or the next column if more than one unexpired account is reported.

The third column will be used to show the total of the first two or more columns for the last month in each quarter.

Amounts reported will be rounded to the nearest dollar and will be cumulative from the beginning of the fiscal year.

5-55-40 CONTENT OF REPORT

To ensure compatibility of reporting from all POC/Agencies, the data content should be consistent with the transaction codes and pro-forma entries prescribed in the Departmental Accounting Manual as well as balances on SF-132s, Apportionment and Reapportionment Schedule. Thus, it will be necessary for finance offices to obtain and use the most current SF-132s (or temporary Treasury warrants in lieu of SF-132s). It is suggested that budget offices be included in the preparation process of the SF-133. Refer to OMB Circular A-34 for a more complete explanation of the line-by-line data elements.

BUDGETARY RESOURCES

Line 1 Budget authority:

A. Appropriations realized

Report the amount of current year appropriations enacted and amounts otherwise made available by Treasury warrants and special/trust fund receipts as recorded in account 101.1 - Disbursing Funds-Authority. Amounts should be consistent with those on line IA of the SF-132 and should be net of all applicable rescissions enacted during the fiscal year of both current appropriations and balances of prior year appropriations. Show in a footnote the total amount of rescissions separately identifying the amount of prior year appropriations rescinded. Specifically, include (1) appropriations in an appropriation act which become available on or after October 1, (2) that portion of indefinite appropriations and amounts for programs under a continuing resolution which have been warranted by Treasury, and (3) amounts of receipts to special and trust fund accounts designated by Treasury as available.

B. Appropriations anticipated (indefinite)

Report balance of account 109 - Available Funds Authorized by Congress.

C. Other new authority

Report balances of new budget authority (other than appropriations) becoming available on or after October 1, and recorded in account 101.1 Disbursing Funds-Authority. Identify in the stub column the type of budget authority (e.g. contract authority, reappropriation, public debt authority, agency debt authority). Amounts reported on this line will be net of all applicable rescissions enacted (of both current budget authority and balances of prior year budget authority other than appropriations). Show in a footnote the total amount of enacted rescissions separately identifying the amount of prior year budget authority rescinded. The amount reported on this line should be consistent with amount reported on line 1c of the SF-132 report.

For revolving funds, in which credits and repayments to indefinite debt authority are available for obligation, report only that amount of debt authority anticipated to be used during the fiscal year net of credits or repayments with out going below zero. Credits and repayments anticipated to be used will be reported on line 3.

D. Net transfers (+ or -)

Report the net effect of non-expenditure transfers (SF-1151) to (+) or from (-) as recorded in account 101.1 Disbursing Funds-Authority. Also include the current estimate of any new budget authority to be transferred to (+) or from (-) under existing legislation.

Do not include anticipated transfers that require legislation. Items included that were not previously reported should be explained in a footnote.

Line 2 Unobligated balance:

A. Brought forward, October 1.

This line is applicable only to no-year and unexpired multiple-year accounts.

Report the preceding year's "post closing" balances in the following accounts

451	-	Unapportioned Appropriation
455	-	Unallotted Funds-Subsequent Quarters
456	-	Unallotted Funds-Current Quarters
459	-	Apportionments Transferred to Other Agencies
461	-	Unobligated Allotments

The amount reported should be in agreement with lines 9 and 10 of the "final." SF-133 for the preceding year and must remain constant during the year. If there are any adjustments of prior year amounts necessary, report them on lines 1A, 4, 8, 9C or 10E, as appropriate.

B. Net transfers (+ or -)

Report the net effect on account 101.1 Disbursing Fund-Authority for the transfer of unobligated balances of prior year budget authority to (+) or from (-) the account. Include the current estimate for any balances to be transferred to (+) or from (-) under existing legislation. The use of this line may be necessary as a result of organization or appropriation structure changes. Entries must be explained in a footnote. This line will not include transfers of new budget authority enacted for the current fiscal year (reported on line 1D), transfers to allocation accounts, anticipated transfers that require legislation, or amounts written off.

Line 3 Reimbursements and other income:

A. Earned

Report the balances of accounts, as applicable

101.5	Disbursing Funds-Collections/Repayments-Treasury Loan Account
551	Income Control
552	Income-Miscellaneous-General/Trust Fund Receipts
554.1	Income-Donated-Deposit to Appropriation

In the case of revolving funds, write-offs of receivables will be netted against revenues reported on this line, as reported in account 155-Allowance for Losses-Non-Federal Agencies.

When specifically authorized by law this line may include reimbursements and other income earned in a prior year and available to be credited to the current year account. Identify in a footnote the amount of such earnings, together with a citation of the applicable law.

For unexpired accounts, the net amount applicable to the current reporting period should be shown in the stub column.

On the September 30 report the amount of uncollected, earned reimbursements and other income, that will be credited to a subsequent year's account pursuant to law, should be excluded from this line. Include in a footnote the amount and a citation of the applicable law.

- B. Changes in unfilled customers' orders (+ or)
Report the net increase (+) or decrease (-) in unfilled orders on hand as recorded in account 426-Unfilled Customers' Orders (balance-end of reporting period) less 426-Unfilled Customers' Orders (balance October 1).

For accounts expiring for obligation at the end of the year, amounts of the above nature that have not been obligated and that will be credited to a subsequent year's account will be excluded from this line. Such amounts will be reported in a footnote.

The amount on this line must be reduced at the end of the fiscal year by the amount of any orders from expiring accounts that are no longer valid obligations of ordering accounts.

- C. Anticipated for rest of year
Include the balances of the following accounts, as applicable

401	-	Estimated Reimbursements-General
422	-	Consolidated Working Fund Budget
423	-	Revolving Fund Budget

The amount reported should be net of lines A and 3B.

On the September 30 report there should be no entry on line 3C.

Line 4 Recoveries of prior year obligations:

A. Actual

- (1) Unexpired accounts: Include the amount of any current year cancellation or downward adjustment of prior year obligations whenever they are material. Such decreases will be reflected as a debit to account 465-Unliquidated Obligation, and a credit to account 461.1-Unobligated Allotments. The net amount applicable to the current reporting period should be shown in stub column.

Note: Mechanized accounting processes may not distinguish material adjustments from non-material adjustments (not defined in Circular A-34). If there are sizeable and distinguishable recovery transactions for which OMB specifically requires apportionment, such transactions must be reported on line 4 of the SF-133. Otherwise, all adjustments may be included in line 8.

- (2) Expired Accounts: Net any cancellations or downward adjustments against obligations reported on line 8.

B. Anticipated for rest of year:

Enter the current estimate of additional expected adjustments - for unexpired accounts - for the remainder of the fiscal year. This line must be zero as of September 30.

Line 5 Portion not available pursuant to P.L. (-)

Report the same amount as on line 5 of the SF-132 and identify the P.L. in the stub column. Note: Depending on the specific law, this line may include amounts that are not available for periods of less than a year, or for the entire year.

Line 6 Restorations (+) and write-offs (-)

This line is applicable only to no-year accounts pursuant to 31 U.S.C. 706.

Restorations (+). Enter amounts previously written off on a prior year TFS-2108 that have been restored to the account during the fiscal year, including those made on September 30. These restorations are credits to account 353.1 Capital-Transfers to the U.S. Treasury-Available for Restoration.

Write-offs (-). Include amounts actually written off during the fiscal year. These write-offs are debits to account 353.1 Capital-Transfers to the U.S. Treasury-Available for Restoration. If both restorations and write-offs are reportable during the fiscal year, report the net amount.

Note: For annual and expiring multiple year accounts the unobligated balances as of September 30 (preliminary and final) should be shown on lines 9 or 10 even though they will be withdrawn from availability for obligation as of that date. Amounts withdrawn as of September 30 pursuant to 31. U.S.C. 701 should be identified in a footnote. Any restorations of amounts to expired accounts will be shown on line 10.

In the case of revolving funds, include estimates for the year of any dividends or repayments of the Governments investments in such funds. Exclude repayments that are credits to the unused balance of authority to spend debit receipts or credits to feeder accounts. The net amount (+ or -) applicable to the current reporting period should be shown in stub column.

Line 7 Total Budgetary Resources
Report the sum of lines 1 through 6.

STATUS OF BUDGETARY RESOURCES

Line 8 Obligations incurred
Unexpired accounts
Report the combined balances of accounts 465-Unliquidated Obligations, and 471-Expended Appropriations For accounts (multi-year and no year accounts) with carry-over balances, compute obligations as follows:

465	-	Unliquidated Obligations (ending balance) plus
471	-	Expended Appropriation less
465	-	Unliquidated Obligations (FY beginning balance)

Include adjustments of prior obligations except where recoveries are material and reported on line 4. Show the amount applicable to the current reporting period in the stub column.

The amount reported should agree with the total of column 3 of the SF-225 report except when line 8 contains adjustments of prior obligations of expired accounts.

Note: OMB may request that the report be footnoted to indicate the distribution of obligations between category A and category B apportionments, as appropriate.

Expired accounts

Enter the net amount (+ or -) of adjustments of obligations (not reported on line 4) previously reported by applying the same computation as cited above for unexpired accounts with FY beginning balances.

Line 9 Unobligated balances available:
Applicable only to unexpired accounts

A. Apportioned category A.

Report the balances of accounts

456.1 - Unallotted Funds-Current Quarters-Category
A Apportionments
461 - Unobligated Allotments (applicable to
Category A Apportionments)

B. Apportioned category B.

Report the balances of accounts

456.2 - Unallotted Funds-Current Quarters
Category B Apportionments
461 - Unobligated Allotments (applicable to
Category B Apportionments)

C. Other balances available

Include the unobligated balances of amounts warranted by Treasury under a continuing resolution and accounts that are not subject to apportionment (including trust and revolving funds) as recorded in account

451.9 - Unapportioned Appropriations-Other

In addition, also include unobligated amounts not subject to apportionment but which have been included in accounts 456 and 461 because of adverse limitations of the general ledger account structure.

Line 10 Unobligated balances not available:

Unexpired accounts

A. Apportioned for subsequent periods
Report the balance of account

455 - Unallotted Funds-Subsequent Quarters

B. Withheld pending rescission
Report the amount from line 9 of the most recently approved SF-132. This must agree with all or a portion of account 451.1 Unapportioned Appropriations-Reserved.

C. Deferred
Report the amount from line 10 of the most recently approved SF-132. This must agree with all or a portion of account 451.1 Unapportioned Appropriations-Reserved.

D. Unapportioned balance of revolving fund
For public enterprise and intra-governmental revolving funds that are subject to apportionment, report the total amount from line 11 of the most recently approved SF-132. This must agree with all or a portion of account 451.9 Unapportioned Appropriations-Other.

E. Other balances not available
For unexpired accounts that are subject to apportionment, report the balance of account 451.9-Unapportioned Appropriations-Other - that are not classified and included elsewhere. Also include any amount of budgetary resources realized (line 3A) which exceeds apportioned reimbursements.

Expired accounts

Report the balances of accounts

451	-	Unapportioned Appropriations
455	-	Unallotted Funds-Subsequent Quarters
456	-	Unallotted Funds-Current Quarters
461	-	Unobligated Allotments less
353.1	-	Capital-Transfer to U.S. Treasury-Available for Restoration

Note: On the final report the unobligated balances to be withdrawn (pursuant to 31 U.S.C. 701) on lines 9 and 10 for accounts that expire on or before September 30 of the current year should be identified in a footnote on the reverse side of the form or in an attachment. These unobligated balances (less amounts footnoted as withdrawn) should agree with column 11 of the TFS 2108 Report.

Line 11 Total Budgetary Resources
Enter the sum of lines 8 through 10. This amount should agree with amount on line 7.

RELATION OF OBLIGATIONS TO OUTLAYS AND ACCRUED EXPENDITURES

Line 12 Obligations incurred, net (8-3A-3B-4A)
Report net total of lines 8 less, 3A, 3B, and (- or +) 4A. The amount should agree, with net-obligations in section III of the SF-225 except when line 12 contains cancellations or adjustments of obligations of expired accounts (that were included on line 8). The A-34 explanation of this line is: obligations incurred (see line 8 above) less reimbursements earned (line 3A), changes in unfilled customers' orders (line 3B), and (- or +) recoveries of prior year obligations (line 4A). If customers' orders is a decrease, add to obligations rather than deduct.

Line 13 Net unpaid obligations:
The A-34 explanation of "unpaid obligations" which is to be applied in calculating line 13A-C is: the amount(s) will equal the sum of (a) accounts payable and (b) undelivered orders, minus (c) accounts receivable and (d) unfilled customers orders.

A. Obligated balance as of October 1
Report net the previous years post closing balances for the following accounts as reported on line 13C of the final report.

(a) Accounts Payable and Undelivered Orders

251	-	Accounts Payable-Federal Agencies
252	-	Accounts Payable-Non Federal Agencies
253	-	Accrued Interest Payable-Federal Agencies
254	-	Accrued Interest Payable-Non Federal Agencies
261	-	Accrued Liabilities-Federal Agencies
262	-	Accrued Liabilities-Non-Federal Agencies
263	-	Accrued Annual Leave Liability Funded
265	-	Reserve for Other Leave Systems Funded
271.1	-	Advances from Federal Agencies
271.8	-	Advances from Federal Agencies- All Other
271.9	-	Advances from Federal Agencies- Estimated Accruals
272	-	Advances from Non-Federal Agencies
273	-	Deferred Credits
465		Unliquidated Obligations

less:

(b) Accounts Receivable (net of allowance for losses and Unfilled customers orders

110	-	Accounts Receivable-Federal Agencies
111	-	Accounts Receivable-Non-Federal Agencies
114	-	Accrued Interest Receivable-Federal Agencies
115	-	Accrued Interest Receivable-Non-Federal Agencies
116	-	Travel Advances and Emergency Salary Payments
120	-	Advances to Federal Agencies (exclude 120.2 and 120.4)
121	-	Advances to Non-Federal Agencies
155.1	-	Allowances for Losses-Non Federal Agencies-On Accounts Receivable (for revolving funds)
155.3	-	Allowance for Losses-Non Federal Agencies on Accrued Interest Receivable (for revolving funds)
426	-	Unfilled Customers' Orders

- B. Obligations transferred, net (+ or -)
Enter the net amount of unpaid obligations (as computed with the balances of accounts listed in 13A) that were transferred in or out (-) during the fiscal year as a result of changes in appropriation structure or reorganization. However, if accounts receivable are in excess of outstanding obligations for transferred amounts, show as transferred in (-) or out (+).
- C. Obligated balance, end of period
Report the net of the balances of the accounts listed in 13A as of the end of the current reporting period. If receivables are in excess of outstanding obligations at the end of the period enter the excess as a credit amount. The amount should agree with that in Section V of the SF-225 report.

Note: On the year-end final report, the balance should agree with the net amount in columns 9 and 10 less 7 and 8 on the TFS-2108 report.

Line 14 Outlays
A-34 defines "outlays" as the amount of checks issued and cash payments or other payments made (including advances to others), net of refunds and reimbursements. The calculation for this line is the net total of lines 12+13A+13B-13C. The result should agree with the cumulative amounts reported on SF-224s and the balance shown in TFS 6653 Undisbursed Appropriation Account. Except at year-end there may be a difference between the outlays reported on the SF-133 and the TFS 6653 when the latter contains transactions which are incorrect or have not yet reached the accounting office, e.g. foreign transactions.

Line 15 Net change in accounts payable
Accounts payable, net, is (a) the amount owed for goods received or services performed but not yet paid (accounts payable and accrued liabilities) (b) income received but not yet earned (deferred income), less (c) the amount owed by others to the account (accounts receivable) and (d) advances made to others for which goods or services have not been received (advances receivable).

- A. Accounts payable, net as of October 1
Calculate the net balances of those accounts (carried forward) listed on line 13A above, but exclude accounts 426 and 465.

- B. Accounts payable transferred net (+ or -)
Calculate the net amount of accounts payable (as computed with the balances of accounts applicable to line 15A) that were transferred in (+) or out (-) during the fiscal year as a result of changes in appropriation structure or reorganization.
- C. Accounts payable net, end of period
Report the net of the balances of the accounts applicable to line 15A, as of the end of the current reporting period.

Note: On the year-end final report the amount should agree with the net amount in column 10 less column 7 of the TFS2108 report.

Line 16 Accrued expenditures
Enter the net total of lines 14-15A-15B+15C. Include the amount applicable to the current reporting period in the stub column.

5-55-50 SUBSIDIARY REPORTS

Subsidiary reports relating to budget execution (e.g. reports on applied costs and accrued expenditures) may be requested by OMB. No definite format for these reports is prescribed by OMB since the required data will vary with agencies and accounts. OMB will utilize the agency's internal reports to the greatest practicable extent and any request for financial data below the appropriation level will generally be consistent with the classification used in the budget or in the administration of programs.

**SF 133 (Revised 07/76)
REPORT ON BUDGET EXECUTION**

NOT AVAILABLE IN ELECTRONIC FORMAT